



Trustees' Report

For the year ended 5th April 2022

Farmers Overseas Action Group (FOAG) is a Charitable Incorporated Organisation

Trustees' report

The trustees present their statutory report together with the financial statements of Farmers Overseas Action Group ('FOAG') registered charity number 1164747 for the year ending 5th April 2022.

This trustees' report has been prepared in accordance with the statement of recommended practice (SORP) for small charities as issued by the Charity Commission of England and Wales.

The financial statements have been prepared in accordance with the accounting policies set out on page 11 and comply with FOAG's constitution and applicable laws and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland.

Administrative office

The Old Rectory, Stanford Bridge, Worcester, WR6 6SH

Trustees

The Trustees who have served during the year and up to the date of this report are: Christiana Bentley, Michael Bentley, Nabil Jamous, Ian Kirby, Janet McConville, Jane Sturdy, Christopher Sturdy, William Surman. Alex Letts re-appointed on the 27th January 2022.

The Trustees are also the Committee and, as such, are appointed by full members at the Annual General Meeting.

Independent examiner

Alan Hess, Arran House, Western Road, Hagley, West Midlands, DY9 0HZ.

Charity's bankers

CAF Bank, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ.

National Westminster Bank Plc, Worcester Cross Branch, 1 The Cross, Worcester, WR1 3PR.

Objects of the charity

The charity is established to relieve poverty, distress and suffering in developing countries by providing practical help, education and support to farmers and rural communities. Since it was established in 1981 it has concentrated its efforts in eastern and northern Uganda.

Governing document

The charity has a constitution.

Our projects include:

1. Three Cheshire rehabilitation centres at Butiru, Budaka and Soroti, all located in eastern Uganda. They support children and young adults with disabilities such as club foot and the aftermath of polio and malaria in older children and arrange for corrective operations, rehabilitation, aftercare and integration within their families and communities (post-operative care, physiotherapy, crutches, wheelchairs, skill training etc.).
2. Pearls of Africa Special Needs Centres (PASNEC) at Kanyanya and Seguku in Kampala; these centres support children with learning difficulties.
3. The independent hospital at Kiwoko where FOAG is providing funds for nurse and midwife training, now in a form of student loan to enable the pot to grow and allow more access to students who would be unable to otherwise access training.
4. The independent hospital at Kumi, originally a leprosy hospital, but now a general hospital, where FOAG assisted with the provision of maintenance and capital equipment.

5. The boarding unit of Kamurasi Primary School at Masindi that is for disabled children. FOAG provided funds to build a residential home for the blind children that attend the school and now partially funds the maintenance of these children. The scope of the project is to integrate disabled children into mainstream education.
6. The Kigulya Primary School where FOAG has provided funds to maintain the school, buy additional equipment and grow maize on land attached to the school so that the children can have a meal each day that helps them concentrate and ensures attendance.
7. The Chekwii Initiative for Rural and Integrated Development (CIRIDE), formerly the Namalu Agricultural Centre is in the Karamoja region of Eastern Uganda where FOAG finances the storage of crops between harvests and provides training and support in post-harvest handling.
8. Eastern Archdiocesan Development Network (EADEN). FOAG has partnered with EADEN as the implementation partner for our Waste Less and Conservation Agriculture initiatives.
9. The sponsorship of individual students undertaking secondary and tertiary education.
10. YOFRA – Young Franciscan centre supports and educates young mothers and their children who were teenage rape victims of the Lord's Resistance Army. Support was given for food, medical operations, and infrastructure improvements.
11. Grow more – This project supports, trains, and supervises the four centres in sustainably growing their own food and to become self-sufficient and less reliant on donations to feed the centres.
12. Dr Ambroseli Medical Centre is an associate project not funded by FOAG. It is vetted to ensure that its practice falls within the objects of FOAG, but it is not monitored by an annual visit in the same way as FOAG projects although it has been visited on several occasions.

The Trustees have had regard to the Charity Commission's guidance on public benefit and have ample evidence that FOAG's activities directly benefit considerable numbers of people whose lives are bettered in various ways; receiving education and vocational training and material assistance; improved (or any) medical care and rehabilitation; improved water supply; improved means to feed themselves and an ability to earn a living in the country.

FOAG has a moderate Associate Membership base comprising individuals, families, and corporate groups such as churches, schools, Rotary clubs, etc. Individuals and families contribute a minimum subscription of £20 per annum and in return receive an annual newsletter.

FOAG employs a paid part-time administrator. All other Trustees, Officers and Committee members work without remuneration. The costs of monitoring the projects in Uganda are usually borne by those Committee members who make the visit.

Safeguarding

FOAG's role in Uganda is providing support, general and agricultural education, medical facilities and food security in the rural areas of eastern and northern Uganda. It does this with financial support for existing local organisations having first vetted the potential partner and, in most cases, having had a long productive relationship with them. The initial vetting and on-going monitoring of our partner organisations is carried out by a minimum of two trustees. Every year these trustees visit each project to ensure that it is well run and that the funds provided by FOAG have been used wisely and for the agreed purpose. This monitoring includes the arrangements for safeguarding the vulnerable and their reintegration with their families and communities. FOAG's partner organisations are run by professional staff; nuns, teachers, doctors, and nurses etc but are situated in very rural areas where, until quite recently, written safeguarding policies were unheard of. These are beginning to appear in some of our partner organisations and are now routinely requested as

part of our monitoring process. FOAG's contribution to the budgets of the organisations we support is relatively modest but the outcomes for the individuals involved is huge. In some cases, this limits the influence that FOAG can have.

Our UK administrator has no personal contact with the vulnerable people we support, and our Ugandan co-ordinator has no unsupervised contact with them.

Given the nature of the work that FOAG undertakes its trustees consider safeguarding a particularly important issue. They keep the subject under review and work with their partner organisations to improve the transparency of their policies. FOAG has a written safeguarding policy that has been approved by the Trustees.

Project Monitoring

All the FOAG projects are visited and assessed at least once a year during a Project Monitoring Visit (PMV) by a team comprised of at least two members of the Committee, and potential new projects which may be brought to their attention are also visited and evaluated. These visiting members produce a written report to the Committee. The Committee meets about six times a year and considers the various affairs of the charity and decides on the allocation of funds to the projects. Throughout the year delegated Committee members keep in close touch with the people in Uganda running individual projects and report at Committee meetings.

Due to COVID-19, FOAG has been unable to visit the projects for the last three years, instead we had to rely on remote communication like mobile phones, email and WhatsApp for updates and photographic evidence on progress. Last PMV was completed in March 2019.

Achievements and performance

As well as supporting the four centres for life-changing medical operations, rehabilitations, and education, FOAG continues to develop its focus on farming and in particular conservation or evergreen agriculture, as well as expanding the waste less and grow more initiatives.

1. Waste Less project

One third of all food harvested in Uganda is lost before it gets to the people it is meant to feed. Most of this is due to poor post-harvest handling and lack of adequate storage. This level of inefficiency has huge economic, social, and environmental impacts.

FOAG have partnered with a local Ugandan NGO called CIRIDE (Chekwii Initiative for Rural and Integrated Development) in the Namalu region to set up a Waste Less Food project in northeast Uganda. The project works with 300 farmers to reduce food waste on their farms, provide improved grain storage such as air-tight grain bags and metal silos, and maintain a 40-ton store to ensure food security in the community. Since providing the initial funding to set it up in 2016, the project has become self-sufficient, producing surplus funds that are used to train and benefit farmers and the local community every year.

In 2018 and 2019 we expanded the project partnering with a local Ugandan NGO called EADEN (Eastern Archdiocesan Development Network) to build two Waste Less Food projects with 400 farmers each and a 40-ton community store in the sub counties of Budhaya and Nawandala. The area operates two seasons per year. No additional funds were given to these projects in the current financial year, however, the project at Nawandala has not performed as expected, they had shipped almost 50% of the grain held to be milled and sold as flour, but the money was never collected. The remaining funds and project were reallocated to Nawaningi co-operative. Nawandala is still in the process of recovering the funds from the third party.

FOAG's summer 2021 appeal yielded £10,879. Money was used to purchase 75 airtight metal silos, ranging in sizes between 1 and 1.5 tons' capacity. These were distributed by CIRIDE in Namalu to local families to help improve food storage and reduce waste.

2. Evergreen Agriculture

Agriculture contributes around a quarter of Uganda's GDP and it is the country's main economic driver; however, farmers face great challenges. The rising rural population has increased pressure on land availability. The traditional crop rotation under which land could be rested between crops is no longer possible. With a reduced acreage farmers must now cultivate the same ground year after year. In addition, climate change has caused more extreme weather, such as crippling droughts and torrential rains. Subsistence farmers struggle to grow enough food for the family, let alone a surplus. Conservation agriculture is part of the solution, as it allows farmers to manage their land sustainably

In 2020 FOAG teamed up with a local Ugandan NGO called EADEN in Eastern Uganda to commence a four-year project to promote the adoption of sustainable agricultural practices, sometimes called regenerative or conservation agriculture (CA). The project includes four demonstration plots where farmers are trialling and demonstrating CA techniques. As the demonstration farms become established, we hope to expand CA onto neighbouring holdings. Total money invested in the current year amounted to £1,415 under budget due to Covid.

3. Rehabilitation Centres

FOAG continues to support the Centres at Budaka, Butiru, Pamba, Tororo and Lira. We provided funds for building maintenance, improving access to water, life-changing medical operations, patient transport, and food.

A total of £4,445 was granted to the centres to cover the cost of on-site computer training course, 2 second hand computers, 5 wheelchairs, food and a grant to grow aubergines for income generating activity.

The Sisters in charge at the centres prepare the children for their operation and refer them to local hospitals for treatment (usually Kumi or CoRSU), before continuing their education and rehabilitation back at the centre to help the children to live a full life. Many of the children that are brought to the centres by their families or by outreach programs have disabilities in varying degrees, and are unable to support themselves. FOAG has for many years funded some of the necessary operations. Around thirty six medical procedures were carried out in the past year at a cost of £5,829. This figure includes transport, pre-and post-operation assessments, feeding the children before and after operations, physio and for prostheses such as prosthetic legs for child amputees.

The centres struggle with feeding the children daily and in the year in question FOAG made a number of grants for food. As result FOAG started a new initiative in 2021 to make the centres self-sufficient in food production and without the need to be reliant on donations. FOAG has appointed a specialist in Conservation Agriculture (CA) to establish evergreen farms and train the centres in such practices. Conservation Agriculture is a climate resilient approach focused on protecting soils and increasing water retention through minimum tillage, crop rotation, and use of leguminous shrubs and cover crops. As part of the scheme, each centre appointed a gardener to supervise and maintain the fields under the supervision of our appointed specialist. The project was expanded to include 40 local subsistence farming communities to which training and input, such trees, seedlings and fertilisers were provided. The expectation is that the centres will become less dependent on the specialist and therefore the cost will decrease.

The integration of vegetable growing not only helps improve the children's diet, but any surplus is sold to provide an income stream. Total spent on 2 seasons growing amounted to little under £31,822. Meeting the cost of food for the homes is a serious and time consuming endeavour; this investment will help alleviate these concerns creating time to provide the children with additional support.

4. Pearls of Africa Special Needs Centres (PASNEC)

Pearls of Africa Special Needs Centres (PASNEC) Foundation operates from two sites – Kanyanya and Seguku – near the capital city Kampala. The centres help children, from age two upwards with a mental or physical disability, to develop skills for a fulfilled life. These include basic life skills like washing, bathing, and laundry as well as education in basic numeracy and literacy and vocational skills such as woodwork, brickwork, cooking and crafts. Total Funds provided to support the operation is £6000, money generally donated into unrestricted funds to support Staff Salary and the running cost of the project.

5. Kiwoko Hospital

FOAG's involvement with Kiwoko Hospital has been to assist with nurse and midwife training. In 2017 the Project Monitoring Team advised the Deputy Medical Superintendent that it could not continue with its regular payment of £4,000 per annum but would consider "one off" applications from the Hospital and all current funds will form as a student loan scheme so that the money can revolve and reach more students.

The current revolving fund stands at approximately £7,500. No new funds were given in the current financial year.

6. Kumi Hospital

It is vital that the hospital has a reliable standby source of electricity. In previous years FOAG assisted with topping up Doctors' salaries to encourage continuation and for better standards to be maintained. This ceased after the 2017 PMV visit, but FOAG continued to maintain and provide diesel for the electricity generator that Rotary donated in 2006. A total of £1739 was sent for some major repairs and Diesel contribution.

7. Kamurasi Primary School

Kamurasi is situated in Masindi and the Headteacher for the last seven years has been Lillian Byakagaba. During that time pupil numbers have more than doubled to 1280 of which 181 are special needs children, suffering some sight or speech impairment, Downs Syndrome, autism, etc. 52 children are boarders. The school offers specialist education such as Braille and sign language, vocational training to provide life enhancing skills and a standard curriculum-based education. Kamurasi also advocates integral teaching, which helps eliminate the stigma associated with disabled children.

FOAG's involvement with the school began when a group of supporters had a sponsored Channel swim and raised over £25,000 which enabled the accommodation unit to be built. There are 8 support staff who look after the boarding children and two of these, the matron and the cook, live in. FOAG currently provides £500 per quarter to assist with the provision of food for the boarders; however, due to school closure, £1424 was sent this year.

8. Sponsoring Children's Education

Only 1 in 4 children who start primary school in Uganda makes it to secondary school, with family issues and school fees keeping many teens, especially girls, from pursuing their education. Only 35 per cent of those that make it through secondary school end up in higher education – with many put off by the financial burden. FOAG and its supporters have been sponsoring young people through education since 2008.

Thanks to our supporters, there are currently 27 students being sponsored through secondary schools, colleges, and universities. The cost of Sponsorship for the financial year amounted to £32,405.

We keep in regular contact with the students, their carers and their sponsors in UK.

The Future

Agricultural developments are being developed in Partnership with well-established Ugandan NGOs involving a financial commitment by FOAG and the Implementing Partner over several growing seasons in recognition of the need to fully establish the new ways of farming and of convincing farmers of their value.

The Grow More Programme, where the focus is on introducing Evergreen Agriculture, aims to increase yield and improve soil fertility to make agriculture both sustainable and resilient in the face of climate change and global warming.

The Waste Less Programme is on a full repayable loan basis. FOAG has funded storage silos to reduce crop loss and provide food security by enabling the crop to be sold to maximise income.

Financial review

The proportion of donors' contributions that a charity spends on communicating with donors, reporting,

management and publicity is always a difficult decision for trustees. Over the years, the FOAG Treasurer and trustees have sought to keep this figure in the region of 7%, significantly lower than most national charities. In the current financial year, our administration cost amounted to 3.2% of total outgoings.

Reserves

The Committee aim to maintain between £5,000 and £10,000 uncommitted general funds to be able to continue to support those projects requiring a regular flow of funds and to be able to respond to unforeseen emergency requests. The closing unrestricted balance this year was £31,341. This figure recognises the need to be cautious in the current economic climate, the reduced donations in the year under review and developments that will take place in the year ending 5th April 2022.

Thanks

The Trustees recognise and thank the Members for their generous donations and responses to Appeals. Without their generosity it would be impossible to continue FOAG's important work in Uganda.

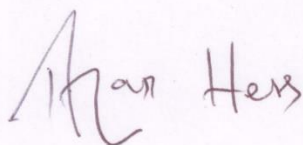
Approved by the Trustees and signed on their behalf

.....
Nabil Jamous Chairman
27th January 2023

FARMERS OVERSEAS ACTION GROUP**REPORT of the Independent Examiner for the year ended 5th April 2022**

I have examined the Statement of Financial Activities for the year ended 5th April 2022 and Balance Sheet as at 5th April 2022 together with the books and vouchers produced and also information and explanations given by the Honorary Treasurer.

In my opinion the Balance Sheet together with the Financial Statement give respectively a true and view of the Charity's affairs as at 5th April 2022 and its surplus/(deficiency) for the year ended on that date and confirm they are in agreement with the books and records and information given by the Honorary Treasurer.



Alan Hess F.C.A.
Arran House
Western Road
Hagley
DY9 0HZ

Dated: 5th December 2022

FARMERS OVERSEAS ACTION GROUP**Statement of financial activities - year ended- 5th April 2022**

	Note	General fund		Restricted fund		Total all funds	
		2022	2021	2022	2021	2022	2021
		£	£	£	£	£	£
Incoming resources							
Donations and gift aid tax recoverable	4	17,919	26,272	62,301	122,015	80,220	148,287
Subscriptions		3,204	3,350			3,204	3,350
Fund raising events - income	5	0	0			0	0
Bank interest		12	48			12	48
Total incoming resources		21,135	29,670	62,301	122,015	83,436	151,685
Resources expended							
Charitable activities - Project grants	4	22,823	25,529	105,897	70,707	128,720	96,236
Fund raising - costs	5	217	217			217	217
Management and administration	2	3,588	4,879			3,588	4,879
Total resources expended		26,628	30,625	105,897	70,707	132,525	101,332
Net incoming resources being net movement in funds		(5,493)	(955)	(43,596)	51,308	(49,089)	50,353
Total funds brought forward		31,341	32,296	115,715	64,407	147,056	96,703
Total funds carried forward		£25,848	£31,341	£72,119	£115,715	£97,967	£147,056

The above statement includes all gains and losses recognised during the year and derive from continuing activities.

FARMERS OVERSEAS ACTION GROUP**Balance sheet - 5th April 2022**

	Note	General Fund		Restricted Fund		Total All Funds	
		2022 £	2021 £	2022 £	2021 £	2022 £	2021 £
Current assets							
Gift aid tax recoverable		1,565	3,029	2,158	3,221	3,723	6,250
Pre payments		100		810	810	910	810
Bank and cash balances		24,199	28,312	69,151	111,684	93,350	139,996
		25,864	31,341	72,119	115,715	97,983	147,056
Creditors: amounts due within one year							
Accruals		(16)				(16)	0
		£25,848	£31,341	£72,119	£115,715	£97,967	£147,056
Funds							
Income funds	4	£25,848	£31,341	£72,119	£115,715	£97,967	£147,056

The financial statements were approved by the Trustees on

.....Chairman

(Nabil Jamous)

.....Treasurer

(Janet McConville)

Notes to the statement of accounts – 5 April 2022**1 Accounting policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the accounts.

1.1 Basis of preparation

The accounts have been prepared, under the historical cost convention, in accordance with the Charities Act 2011 and with applicable accounting standards and the Charities Statement of Recommended Practice, Accounting and Reporting by Charities (FRS102), using the accruals basis; with the exception noted in 1.3 below, income and expenditure is brought into account in the period to which it relates which is not necessarily the period it is received or paid.

1.2 Fund accounting

The General Fund is unrestricted and is available for use at the discretion of the Trustees in furtherance of FOAG's charitable objectives.

Restricted income funds are those subject to specific restrictions imposed by the donors or by the purpose of the appeal. The purpose and use of the principal restricted funds is set out in the Trustees' Report.

1.3 Incoming resources

With the exception of gift aid tax recoverable, which is accrued in line with relevant donations, income is only brought into account when it is received and recorded.

1.4 Resources expended

Expenditure is recognised in the financial statements when there is a legal or constructive obligation to pay for goods or services.

FARMERS OVERSEAS ACTION GROUP

Notes to the financial statements - 5 April 2022

2 Management and administration

	2022	2021
	£	£
Staff costs		
<i>Salaries</i>	1,867	2,878
<i>Expenses</i>	<u>0</u>	<u>0</u>
	1,867	2,878
Project monitoring and support		
<i>Trustees</i>	0	0
<i>Incidental costs</i>	<u>0</u>	<u>0</u>
	0	0
Publicity		
<i>Printing</i>	689	783
<i>Postage</i>	<u>636</u>	<u>723</u>
	1,325	1,506
Administration		
<i>Bank charges</i>	102	80
<i>AFEX charges</i>	195	250
<i>Insurance</i>	0	0
<i>Office supplies</i>	57	124
<i>Room hire</i>	0	0
<i>Telephone</i>	42	41
<i>Website</i>	<u>0</u>	<u>0</u>
	396	495
	<u>£3,588</u>	<u>£4,879</u>
Number of part-time employees :		
<i>Management and administration</i>	1	1

3 Payments to trustees

Covid made it impossible for trustees to travel to Uganda and no trustees received any payment

FARMERS OVERSEAS ACTION GROUP

Notes to the financial statement - 5th April 2022

4 Donations, project grants and restricted funds

	Unspent at 05.04.21	Donations and tax recovered	Transfers	Available for grants	Project expenditure			Unspent at 05.04.22
					Total spent	met from Restricted funds	met from General funds	
<i>Restricted funds</i>	£	£	£	£	£	£	£	£
Appeal 2021	0	6,655	4,224	10,879	(10,879)	(10,879)	0	0
AR Hunston Revolving Fund	1,700	0		1,700	0	0	0	1,700
Budaka Cheshire Home	0	0		0	(847)	0	(847)	0
Child Sponsorship	18,224	21,002		39,226	(32,412)	(31,639)	(773)	7,587
Conservation Agriculture	13,318	7,484	(16,377)	4,425	(2,997)	(2,997)	0	1,428
Dr Ambroseli Centre	800	22,990		23,790	(22,990)	(22,990)	0	800
EADEN	0	0		0	(1,415)	0	(1,415)	0
Betty Hudson	17,160	0		17,160	(6,515)	(6,515)	0	10,645
Enterprise Fund	5,280	0	(4,729)	551	0	0	0	551
Buy a Silo	0	588		588	0	0	0	588
Grow More for Centres	7,450	716	16,882	25,048	(28,825)	(25,048)	(3,777)	0
Grow More Waste Less	1,875	2,000		3,875	0	0	0	3,875
Jama Consultancy	107	0		107	0	0	0	107
Kamurasi Primary School	125	0		125	(1,424)	0	(1,424)	125
Kigulya Primary School	0	0		0	0	0	0	0
Kiwoko Hospital Nurse Tr	1,687	0		1,687	0	0	0	1,687
Kumi Hospital	0	0		0	(1,739)	0	(1,739)	0
Kumi Klub	970	261		1,231	0	0	0	1,231
Masindi Centre for the Ha	103	0		103	0	0	0	103
Medical operations	30,045	595		30,640	(5,829)	(5,829)	0	24,811
New Oxen Scheme	14,934	0		14,934	0	0	0	14,934
PASNEC	0	0		0	(6,000)	0	(6,000)	0
Supporting Ugandan Educ	0	0		0	(500)	0	(500)	0
St Francis Cheshire Home	0	10		10	0	0	0	10
St Francis Sec. School for tl	0	0		0	(2,750)	0	(2,750)	0
Patrick Walusansa	12	0		12	0	0	0	12
YOUNFRA	1,925			1,925	(3,598)	0	(3,598)	1,925
	115,715	62,301	0	178,016	£(128,720)	£(105,897)	£(22,823)	£72,119
5th April 2021	64,407	122,015	0	186,422	£(96,236)	£(70,707)	£(25,529)	£115,715
<i>Unrestricted funds</i>								
General	31,341	17,919	0	49,260				
5th April 2021	32,296	26,272	0	58,568				
	£147,056	£80,220	£0	£227,276				
5th April 2021	£96,703	£148,287	£0	£244,990				

FARMERS OVERSEAS ACTION GROUP*Notes to the financial statement - 5th April 2022***5 Fund raising events**

	Income	Costs 2022	Surplus	Surplus 2021
	£	£	£	£
Concert	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	£0	0	0	0
	<hr/>			
<i>Other fund raising costs</i>				
Just Giving charges		(216)	(216)	(216)
PayPal charges		(1)	(1)	(1)
		<hr/>	<hr/>	<hr/>
		£(217)	£(217)	£(217)
		<hr/>	<hr/>	<hr/>